

**IN THE CLAIMS:**

Please cancel claims 1-12, 14-16 and 18-33 without prejudice or disclaimer.

13. (Currently Amended) A semiconductor device, comprising:

a semiconductor layer;

an MOS transistor formed on the semiconductor layer; and

a resistive conductive layer formed on the semiconductor

layer ~~through an insulating layer, wherein;~~

a silicon nitride layer or a silicon oxynitride layer formed  
on the resistive conductive layer; and

a silicon oxide layer formed on the side of the resistive

layer the MOS transistor comprises a gate insulating layer and

~~— a gate electrode formed on the gate insulating layer.~~

17. (Currently Amended) The semiconductor device according to ~~any one of Claims 13 or 14~~ claim 13, wherein a high breakdown voltage transistor and a low breakdown voltage transistor of insulated gate types are formed on the semiconductor layer, the high breakdown voltage transistor including a proof voltage between a source and a drain which is different from that of the low breakdown voltage transistor, and wherein the MOS transistor comprises the high breakdown voltage transistor.

Amendment Under 37 C.F.R. § 1.111

U.S.S.N.: 10/672,728

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Please add the following new claim 34.

34. (New) A semiconductor device, comprising:

a semiconductor layer;

an MOS transistor formed on the semiconductor layer;

a resistive conductive layer formed on the semiconductor layer;

a protective layer formed on the resistive conductive layer; and

an insulating layer formed on the side of the resistive layer.